## PRESIDENT'S ADVISORY PANEL ON FEDERAL TAX REFORM

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4 Locust Avenue East Norwich, New York, 11732

March 15, 2005

The President's Advisory Panel on Federal Tax Reform 1440 New York Avenue NW Suite 2100 Washington, DC 20220

To Whom It May Concern:

I am writing in response to your solicitation of public comments on how the federal tax laws are unfair. I have been working as a registered nurse for the same healthcare organization for 25 years. My employer provides health insurance for my partner and our children, but unlike the benefits for different-sex partners, those benefits provided to my partner (not the children) are subject to payroll and income tax.

Furthermore, I have been contributing to social security and a 403(b) plan for the twenty five years I've been employed. In the event that my death precedes that of my partner, she will be left not only with the same emotional loss that a different-sex spouse experiences, but also with an unfair tax bill. She will be denied survivors' benefits under Social Security, even though we pay the same payroll taxes as heterosexual workers.

I urge you to take a closer look at how unfair the current tax system is. Millions of same-sex couples have suffered the consequences of the current system despite the fact that we are upstanding, law-abiding, tax-paying citizens in healthy, loving, long-term relationships.

Sincerely,

Lisa Laurie, R.N.